

HOUSEHOLD GOODS CARRIERS UNIFORM SYSTEM OF ACCOUNTS - ANNUAL REPORT INSTRUCTIONS

This system of accounts for motor carriers of household goods is prescribed by the Washington Utilities and Transportation Commission by the general powers conferred to the Commission under the provisions of chapter 81.80 RCW. The annual report must be prepared on a calendar year basis. Such records shall be kept by household goods carriers as are necessary to furnish information called for by the annual report form and which is not covered in the following instructions:

Schedule 1

The information called for by this schedule pertains to a description of the carrier making the report and information about carrier's operations and is otherwise self-explanatory.

Schedule 2

This schedule is an income statement and calls for the revenues earned by the carrier and expenses incurred in producing that revenue.

Operating Revenues

Line 1. *Washington Intrastate Common Carrier* - include all earnings, charged at tariff rates, from the transportation of intrastate freight, while operating as a common carrier.

Line 2. *Washington Intrastate Contract Carrier* - include all earnings, charged at contract rates, from the transportation of intrastate freight, while operating as a contract carrier.

Line 3. *Other Operating Revenue* - include all other revenue from operations not included in lines 1 & 2 which have had the expenses associated with those revenues included in lines 5 through 69. Include a brief description of each type of revenue involved.

Operating Expenses

Salaries and Wages

Line 5. *Owner's Spouses, Officers and Partners* - include the salaries, bonuses, sickness, holiday and vacation pay of owner's spouses, officers and partners engaged in the operation of the company.

Line 6. *Clerical and Administrative* - include the salaries, wages, bonuses, sickness, vacation, holiday and other direct compensation of employees performing clerical and/or administrative functions.

Line 7. *Managerial/Supervisory* - include all salaries, wages, bonuses, sickness, vacation, holiday and other direct compensation of employees performing managerial and/or supervisory work.

Line 8. *Drivers and Helpers* - include the wages, bonuses, sickness, holiday, vacation and other direct compensation paid to employees engaged as drivers or helpers on revenue equipment.

Line 9. *Mechanics and Truck Service* - include the salary, wages, bonuses, sickness, vacation, holiday and direct compensation paid to employees engaged in repairing and servicing vehicles owned, rented, or leased by the carrier.

Line 10. *Other employees* - include the salary, wages, bonuses, and other direct compensation paid to all other employees not included in lines 5-9.

Payroll Taxes and Related Expenses

Line 12. *Federal Social Security (FICA) Taxes* - include the employer's portion of FICA tax expense incurred for the year.

Lines 13-14. *Federal and State Unemployment Taxes* - include the employer's portion of FICA tax expense incurred for the year.

Line 15. *Workmen's Compensation* - include the employer's portion of insurance required to provide for workmen's compensation (industrial insurance).

Line 16. *Other Payroll Taxes and Related Expenses* - include all other payroll taxes and related expenses not included in lines 12-15.

Payroll Fringe Benefits

Line 18. *Health and Welfare (Medical Insurance - employees)* - include amounts paid by the carrier to health and welfare plans under agreement with employee unions or other established plans.

Line 19. *Health and Welfare (Medical Insurance - owners, partners, officers)* - include amounts paid by the carrier to health and welfare plans on behalf of owners, partners or officers.

Line 20. *Pension (Include IRAs and Keough Plans - employees)* - include amounts paid by the carrier to pension plans under agreement with employee unions or other established plans.

Line 21. *Pension (Include IRAs and Keough Plans - owners, partners, officers)* - include amounts paid by the carrier to pension plans on behalf of owners, partners or officers.

Line 22. *Life Insurance (Include IRAs and Keough Plans - employees)* - include amounts paid by the carrier for life insurance under agreement with the employee unions or other established plans. Amounts paid on behalf of owner or officers must be included on line 76.

Line 23. *Other Payroll Fringes* - include all other payroll fringe benefits not provided for in lines 18-22.

Operating Supplies and Expenses

Line 25. *Fuel, Including Taxes* - include the cost of gasoline, propane, diesel fuel and any other fuel (including both federal and state fuel taxes) necessary to operate the vehicles in motor carrier service.

Line 26. *Oil and Lubricants* - include all the costs of any oil or lubricants consumed in vehicles in the conduct of their operations.

Line 27. *Repairs, Vehicle Parts and Outside Maintenance* - include the cost of vehicle parts used in repairing the carrier's vehicles and the cost of maintaining the carrier's vehicles, including the inspection to determine the need of repairs.

Line 28. *Tires and Tubes* - include the cost, including taxes, of tires and tubes applied to the carrier's vehicles.

Line 29. *Other Operating Supplies and Expenses* - include the cost of any other operating supplies and expenses used in connection with the carrier's vehicle not provided for lines 25-28.

General Supplies and Expenses

Line 31. *Office Supplies* - include the cost supplies used in connection with the administration of carrier activities (i.e., postage, printed forms, stationery, computer supplies and maintenance, etc.).

Line 32. *Tariffs, Schedules, Advertising and Dues* - include the cost of printing and other expenses incurred in the preparation of tariff and schedules, including amounts payable to outside agencies for publishing the carrier's tariff and schedules; include the cost connected with advertising for the purpose of securing traffic; include membership dues and fees payable to trade and professional associations.

Line 33. *Sales Commissions* - include commissions paid to organizations and individuals (not on the carrier's payroll) for providing services to the carrier.

Line 34. *Expense Accounts - Officers and Supervisory Personnel* - include expenses incurred for the benefit of motor carrier operations by officers and supervisory personnel whose salaries are included on lines 5-7.

Line 35. *Other General Supplies and Expenses* - include the cost of general supplies and expenses in connection with carrier operations not included in lines 31-34.

Operating Taxes and Licenses

Line 37. State Revenue Taxes - include all payments to state agencies for taxes assessed on revenue, ton-miles, or other basis.

Line 38. Vehicle Licenses and Registration - include the cost of state and local licenses and fees assessed for the privilege of operating the carrier's vehicles on state and local roads.

Line 39. Federal Highway Use Taxes - include all payments to the United States Government assessed annually on trucks for the privilege of operating on federal highways.

Line 40. City, Country and State Business Licenses - include all payments to state and local agencies for the privilege of operating within their jurisdictions.

Line 41. State Regulatory Fees - include all payments to state regulatory agencies for the costs of regulating the carrier. Exclude amounts paid to secure operating rights or permits.

Line 42. Real Estate and Personal Property Taxes - include the amount of taxes payable based on the value of the real estate and personal property used in the carrier's operations.

Line 43. Other Taxes and Licenses - include the amount of other operating taxes and licenses not included in lines 37-42.

Insurance

Line 45. Public Liability and Property Damage Insurance - include the cost of commercial insurance to protect the carrier against liability for deaths of, or injuries to, persons (other than carrier's employees) and damages to the property of others resulting from the operations of owned and leased vehicles in motor carrier service.

Line 46. Cargo Loss and Damage Insurance and Claims Payments - include the cost of commercial insurance to protect the carrier against liability for claims resulting from loss or damage to property entrusted to it for transportation or storage.

Line 47. Other Insurance - include cost of commercial insurance & claims not reported in lines 45-46.

Communications and Utilities

Line 49. Communications Expense - include the cost of communication service used by the carrier in directing its operations.

Line 50. Utilities - include the cost of utility service consumed by the carrier in its motor carrier operations.

Line 51. Other Communications and Utility Expenses - include all other communication or utility related expenses not included in lines 49-50.

Depreciation and Amortization All Depreciation and Amortization Must be on a Straight-Line Basis

Line 53. Buildings and Structures - include depreciation of structures situated on owned land, including all fixtures, permanently attached, and of improvements to owned land.

Line 54. Revenue Equipment - include depreciation of revenue equipment.

Line 55. Other Carrier Property - include depreciation on other carrier property not reported elsewhere.

Line 56. Leasehold Improvement - include the amortization of improvements to leasehold property installed by the carrier.

Line 57. Amortization - include the amortization applicable to amounts representing the cost of acquiring: (1) long-term leasehold of land and easements used in carrier operations; (2) fixed-term motor carrier franchises; (3) fixed-term permits, licenses and patent rights; and (4) other fixed-term intangible property.

Line 58. Other Depreciation and Amortization - include all other depreciation and amortization expenses not included in lines 53-57.

Operating Rents

Line 60. *Equipment Rents and Purchased (Leased) Transportation* - include the amounts payable to others for furnishing revenue equipment and for payments for the transportation of individual shipments in the vehicles of another carrier.

Line 61. *Building Rent* - include the rental payments for real estate and other property (except revenue equipment) used in motor carrier operations.

Line 62. *Computer and Office Equipment Rents* - include the rental payments for office equipment (including data processing equipment) used in motor carrier operations.

Gain/Loss

Line 65. *Gain/(Loss) on Disposition of Operating Assets - Net* - include the gains + (losses) on each unit of retired, sold, or traded-in operating property.

Miscellaneous Expenses

Line 66. *Legal Services* - include the amounts paid for legal services received from outside persons and related expenses.

Line 67. *Accounting Services* - include the amounts paid to outside persons for accounting services.

Line 68. *Uncollectible Revenue* - include operating revenues which, after a reasonably diligent effort to collect, have proved impracticable of collection.

Line 69. *Other Miscellaneous Expenses* - include all other operating expenses and professional fees not include in lines 5-68.

Line 73. *Other Income (Credit)* - include all other income such as dividends or interest received, and net income from noncarrier operations such as storage warehousing, unless the associated expenses are included in lines 5-69. Include a brief description of each type of service involved.

Line 74. *Interest* - include all interest charges paid on obligations of the carrier.

Line 75. *Corporate Income Taxes* - include income taxes applicable to the carrier only if operations are conducted as a corporation. Individual operators or partnerships should not show personal income taxes under this item or under any other item.

Line 76. *Other Deductions* - include the net premium cost of insurance carried on the lives of officers and employees when the carrier is the beneficiary and all other non-operating deductions not provided for elsewhere. Include a brief description of each type of deduction involved.